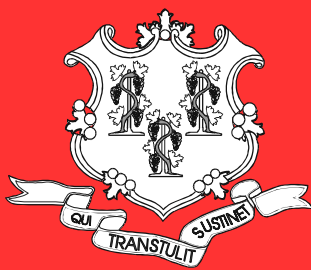


2001

FORM CT-1040EZ and TELEFILE

This booklet contains:

- Telefile Tax Return
- Telefile Instructions
- Telefile Payment Voucher
- Form CT-1040EZ
- Form CT-1040 EXT
- Form CT-1040ES
- Tax Tables
- Tax Calculation Schedule



Connecticut Income Tax Return

Form CT-1040EZ and Telefile

Choose your fastest and easiest filing method, see Page T2.

TELEFILE



Benefits of Telefiling:

- Refunds issued in 4 days
- Confidential filing 24 hours a day
- No calculations necessary
- Immediate proof of filing
- Optional direct deposit of refund
- Optional direct payment of tax

Additional tax information is available on our Web site: www.drs.state.ct.us

TELEFILING STARTS JANUARY 16, 2002, AND ENDS MIDNIGHT APRIL 15, 2002



STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES
GENE GAVIN, COMMISSIONER

Dear Customer:

You have received the Connecticut Tax Return combination booklet, with both a Connecticut Telefile Return and an EZ Tax Return. Filing by telephone is the fastest and simplest method you can use and, if you are due a refund, it will be issued to you in four days. It takes only minutes and you're finished!

Telefile not only saves you time, but also costs us less to get your refund to you. Let us deposit your refund directly into your checking or savings account and save a trip to the bank. If you owe tax, you have two electronic options to pay your tax due. You may authorize us to withdraw from your bank the amount of tax due at a date you choose (up to April 15, 2002), or use your credit card to receive any rewards that it offers. If you choose not to Telefile, use the paper EZ Tax Return.

DRS Taxpayer Services personnel can answer questions by phone, letter, or e-mail. Our Web site is available 24-hours a day, 7-days a week. Preview and download Connecticut tax forms, publications, and other information.

Our goal is to provide you with excellent customer service and user-friendly tax administration. I welcome your comments and ideas on how we can improve the way we do business. Please phone, write, or e-mail me through our Web site.

Sincerely,

Gene Gavin
Commissioner of Revenue Services

Electronic Filing Options

Electronic filing is a fast, easy, accurate, and confidential way to file your Connecticut income tax return. You can file your Connecticut income tax return electronically, 24-hours a day, 7-days a week, using any of the following electronic filing options:

Telefile – Use your telephone to file your Connecticut income tax return by calling: **860-692-9787**.

WebFile – Use your computer to file your Connecticut income tax return over the internet by accessing the Department of Revenue Services (DRS) Web site at: **www.drs.state.ct.us**



e-file – File your federal and state income tax returns at the same time through an approved tax preparer, or an approved commercial tax filing Web site, or software product. Visit the IRS Web site at: **www.irs.gov/prod/elec_svs/ero/indiv.html** to find an approved tax preparer near you.

Am I Eligible to Telefile?

You **ARE** eligible to Telefile your 2001 Connecticut income tax return if **all** of the following are true:

- | | |
|---|--|
| <input type="checkbox"/> You (and your spouse, if filing a joint return) were a Connecticut resident for the entire 2001 taxable year; | <input type="checkbox"/> You did not report federally taxable Social Security Benefits; |
| <input type="checkbox"/> You filed a 2000 Connecticut income tax return; | <input type="checkbox"/> You did not make estimated Connecticut income tax payments or did not have an overpayment applied to the 2001 taxable year; |
| <input type="checkbox"/> Your name and address has not changed. If the label on the back of this book is not correct, or if your name or address has changed, contact the DRS Registration Unit one day prior to Telefiling at: 860-297-4962 (during business hours); | <input type="checkbox"/> You are not filing Form CT-8379, Nonobligated Spouse Claim , with your tax return; |
| <input type="checkbox"/> You have no more than seven W-2 or 1099 forms that show Connecticut income tax withheld; | <input type="checkbox"/> You are not claiming credit for income taxes paid to a qualifying jurisdiction; |
| <input type="checkbox"/> Your filing status is the same as last year; | <input type="checkbox"/> You do not have a federal alternative minimum tax liability; and |
| <input type="checkbox"/> Your federal adjusted gross income is \$350,000 or less; | <input type="checkbox"/> You are not claiming an adjusted net Connecticut minimum tax credit. |
| <input type="checkbox"/> Your only Connecticut modification to federal adjusted gross income is a federally taxable refund of state and local income taxes; | |

If you are not eligible to Telefile, you may qualify for our new WebFile Program. Log on to WebFile through the DRS Web site at: www.drs.state.ct.us. Instructions for filing a paper return begin after Page T8.



Telefile Checklist

✓ **Complete your federal income tax return before** beginning your *Connecticut Telefile Tax Return*.

✓ **Fill in Items 1 through 10** of the *Connecticut Telefile Tax Return* **before** you call the Telefile number.

✓ **Find your four-digit Personal Identification Number (PIN).** Your PIN is printed on the label located on the back cover of this booklet. If you do not know your PIN, the Telefile system may be able to provide it to you during your phone call. You must enter last year's federal adjusted gross income to access your PIN. See Page T6, Item 2.

✓ **Gather all your W-2 and 1099 forms.** Generally, you will receive these forms on or before January 31. Telefile will ask you for the Employer Identification Number and Connecticut income tax withheld as shown on this sample W-2.

Enter the number from Box b in Item 7, Column B of the Telefile Tax Return.

a Control number	OMB No. 1545-0008		
b Employer identification number XX-XXXXXX	1 Wages, tips, other compensation	2 Federal income tax withheld	
c Employer's name, address, and ZIP code	3 Social security wages	4 Social security tax withheld	
	5 Medicare wages and tips	6 Medicare tax withheld	
	7 Social security tips	8 Allocated tips	
d Employee's social security number	9 Advance EIC payment	10 Dependent care benefits	
e Employee's first name and initial Last name	11 Nonqualified plans	12a	
	13 <input type="checkbox"/> Salary <input type="checkbox"/> Retirement plan <input type="checkbox"/> Thrift/savings plan	12b	
	14 Other	12c	
f Employee's address and ZIP code		12d	
	15 State CT Employer's state ID number	16 State wages, tips, etc.	17 State income tax XXX.00
		18 Local wages, tips, etc.	19 Local income tax
Form W-2 Wage and Tax Statement Copy 1 For State, City, or Local Tax Department		20 Locality name	

Box 15 - Must show CT to be claimed as Connecticut Withholding.

Enter the amount from Box 17 (in whole dollars) in Item 7, Column C of the Connecticut Telefile Tax Return.

✓ **Round off all amounts to the nearest whole dollar.** Round down to the next lowest dollar all amounts that include 1 through 49 cents. Round up to the next highest dollar all amounts that include 50 through 99 cents. However, if you need to add two or more amounts to compute the amount to enter on a line, you must include cents and round off only the total.

✓ **Expecting a refund?** Receive it faster by selecting direct deposit in Item 10. Telefile will ask you for the routing number and account number as shown on this sample check.

Name of Depositor	Date		No. 101			
Street Address						
City, State, Zip Code						
Pay to the Order of	\$					
SAMPLE						
				Name of your Bank		
				Street Address		
City, State, Zip Code						
092125789	091 025 025413	0101				

Routing Number

Account Number

✓ **Expecting to owe tax?** There are three options available to pay your Connecticut income tax:

1. Use our **direct payment** system to have the amount of tax due automatically withdrawn from your bank account. This option is **only** available during your Telefile call.

2. Pay by **credit card**.



Cards



Call toll-free: **1-800-2PAY-TAX** (1-800-272-9829);

or

Visit: **www.officialpayments.com**

3. Mail your **check or money order** with the **2001 Connecticut Telefile Payment Voucher**.

Payment is due **on or before April 15, 2002**.

✓ **Record the confirmation number** that you receive at the end of your telephone call in Item 19. This number is your official acknowledgment that your Connecticut income tax return has been filed.

✓ **Keep your completed Connecticut Telefile Tax Return, W-2 forms, and other tax statements for your records.**

Do not mail the return to the Department of Revenue Services.

Keep this copy of your 2001
Connecticut income tax
return for your records.

Connecticut Telefile Tax Return

Use your telephone to file. Do not mail.

2001
Telefile

Your Name(s)

Quick Start Checklist!

- Complete Federal Return.
- Fill in Items 1 through 10.
- Call 860-692-9787.

1A. Your Social Security Number	<input type="text"/>	<input type="text"/>	<input type="text"/>	-	<input type="text"/>	<input type="text"/>	-	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
1B. Spouse's Social Security Number (If married filing a joint return)	<input type="text"/>	<input type="text"/>	<input type="text"/>	-	<input type="text"/>	<input type="text"/>	-	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2. Personal Identification Number (PIN) (Printed on the label on the back cover. If you do not know your PIN, see Page T6.)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

3. Filing Status Check only one box.	NOTE: Your filing status must be the same as your federal income tax filing status for the 2001 taxable year.
A. <input type="checkbox"/> Single	C. <input type="checkbox"/> Married filing SEPARATE returns
B. <input type="checkbox"/> Married filing joint return or Qualifying widow(er) with dependent child	D. <input type="checkbox"/> Head of household (with qualifying person)

4. Federal Adjusted Gross Income (AGI) from your federal Form 1040EZ, Line 4; Form 1040A, Line 19; Form 1040, Line 33; or TeleFile Tax Record, Line I.	4. <input type="text"/> .00
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CHECK THE BOX INDICATING THE FORM USED TO FILE YOUR 2001 FEDERAL RETURN <input type="checkbox"/> 1040EZ <input type="checkbox"/> 1040A <input type="checkbox"/> TeleFile <input type="checkbox"/> 1040	
5. Refunds of State and Local Income Taxes: Enter "0" in item 5 if your 2001 federal return is a Form 1040EZ, Form 1040A, or you TeleFiled your federal return. If you filed federal Form 1040, enter the amount reported on federal Form 1040, Line 10.	5. <input type="text"/> .00

6. Enter the total number of W-2 forms and any 1099 forms showing Connecticut income tax withholding. (Maximum of seven)	6. <input type="text"/>
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7. Enter the Employer Identification Number and Connecticut income tax withheld for each W-2 form or 1099 form included in Item 6. (See instructions on Page T6)

Column A W-2 or 1099	Column B Employer Identification Number from your W-2 or 1099 Forms										Column C Connecticut Income Tax Withheld
1st	<input type="text"/>	<input type="text"/>	-	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00
2nd	<input type="text"/>	<input type="text"/>	-	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00
3rd	<input type="text"/>	<input type="text"/>	-	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00
4th	<input type="text"/>	<input type="text"/>	-	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00
5th	<input type="text"/>	<input type="text"/>	-	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00
6th	<input type="text"/>	<input type="text"/>	-	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00
7th	<input type="text"/>	<input type="text"/>	-	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00

8. Enter the amount of Property Taxes paid to your town on: (See instructions on Page T6)	Auto 1 8A <input type="text"/> .00	Auto 2 (If married filing a joint return) 8B <input type="text"/> .00	Primary Residence 8C <input type="text"/> .00
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9. Individual Use Tax (See instructions on Page T7)	Enter the individual use tax due if you purchased taxable goods or services and did not pay Connecticut sales tax on the purchase. If none enter "0."	9. <input type="text"/> .00
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10. Want your refund directly deposited, or your tax due automatically withdrawn? Fill in Items 10A, 10B, and 10C (and 10D, for direct payment only).	10A. Account Type <input type="checkbox"/> 1 - Checking <input type="checkbox"/> 2 - Savings
	10B. Routing Number <input type="text"/>
	10C. Account Number <input type="text"/>
	10D. Enter the date you want your tax due withdrawn from your account (no later than April 15, 2002). <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 2 0 0 2 M M D D

DO NOT MAIL

**You are now ready to call the Telefile phone number.
Keep this return in front of you during the call. Telefile will calculate the next
section for you. Be prepared to fill in the amounts calculated by Telefile.**

Call 860-692-9787 24 hours a day.

Telefile will compute your:

11. Property tax credit _____	11.	<input type="text"/>	.00
12. Total 2001 Connecticut tax (Includes individual use tax and property tax credit, if any) _____	12.	<input type="text"/>	.00
13. Total Connecticut income tax withheld _____	13.	<input type="text"/>	.00
14. Tax due (See <i>Payment Options</i> below) _____	14.	<input type="text"/>	.00
15. Overpayment of tax _____	15.	<input type="text"/>	.00

If you have an overpayment in Item 15, you may contribute all or a portion of your overpayment to one or more of the designated funds listed below.

AIDS Research	_____ \$2	_____ \$5	_____ \$15	other \$	_____ .00
Organ Transplant	_____ \$2	_____ \$5	_____ \$15	other \$	_____ .00
Endangered Species/Wildlife	_____ \$2	_____ \$5	_____ \$15	other \$	_____ .00
Breast Cancer Research	_____ \$2	_____ \$5	_____ \$15	other \$	_____ .00
Safety Net Services	_____ \$2	_____ \$5	_____ \$15	other \$	_____ .00

16. Total contributions _____	16.	<input type="text"/>	.00
17. Refund _____	17.	<input type="text"/>	.00

18. PIN Signature –	Your Personal Identification Number will serve as the lawful signature on this return for you (and your spouse, if filing jointly).	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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19. Confirmation Number –	Telefile will assign you an eight-digit confirmation number. Do not hang up until you receive this number.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Keep this 2001 Connecticut Income Tax Return for your records.
Write the date that you successfully Telefiled your return. / / 2002

Three Payment Options (See Page T7 for more information.)

1. Pay by **direct payment** during your Telefile call by completing Items 10A, 10B, 10C, and 10D of the *Connecticut Telefile Tax Return*.
2. Use your **credit card** and call toll-free: **1-800-2PAY-TAX** (1-800-272-9829) or visit: **www.officialpayments.com** You will be asked to enter your ZIP code. A convenience fee will be charged by the service provider. The fee is 2.5% of your total tax payment.
3. Pay by **check or money order** using the *2001 Connecticut Telefile Payment Voucher* below.

cut here		cut here	
2001 Connecticut Telefile Payment Voucher 1. Enter the amount enclosed \$ _____ 2. Make your check or money order payable to: "Commissioner of Revenue Services" 3. Write your Social Security Number and "2001 Telefile" on your check or money order 4. Mail to: DRS, PO Box 5088, Hartford CT 06102-5088		STATE OF CONNECTICUT DEPARTMENT OF REVENUE SERVICES 	
		Department Use Only 112 <div style="border: 1px solid black; width: 100px; height: 20px; margin: 5px auto;"></div> 2001 <div style="border: 1px solid black; width: 100px; height: 20px; margin: 5px auto; text-align: center;"> <div style="display: flex; justify-content: space-around;"> 2002 </div> <div style="display: flex; justify-content: space-around; font-weight: bold;"> MMDDCCYY </div> </div> <div style="border: 1px solid black; width: 100px; height: 20px; margin: 5px auto;"></div> 730 TEL	
L A B E L H E R E	Label Use the DRS label located on the back cover. Otherwise, print or type.	Your First Name Middle Initial Last Name _____	Your Social Security Number _____
		If a JOINT Return, Spouse's First Name and Middle Initial Last Name _____	Spouse's Social Security Number _____
		Home Address (number and street), Apartment Number, PO Box _____	
		City, Town, or Post Office State ZIP Code _____	
		IMPORTANT! You MUST enter your SSN(s) above.	

Individual Use Tax Schedule

Complete this schedule if you have a Connecticut individual use tax liability. You owe use tax if you purchased taxable goods or services during the taxable year and did not pay Connecticut sales tax on the purchases. *Individual items* with the purchase price of \$300 or more must be listed separately below. Although you do not need to list separately any individual item with a purchase price of less than \$300, such items are subject to tax and the total of the purchase prices of these items should be reported on Line A. Multiply the sales and use tax rate by the purchase price of the item and enter the result in Column E. You must enter "0" in Item 9 if no Connecticut use tax is due.

COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G
DATE OF PURCHASE	DESCRIPTION OF GOODS OR SERVICES	RETAILER OR SERVICE PROVIDER	PURCHASE PRICE	CT TAX DUE (.06 X Column D)	TAX, IF ANY, PAID TO ANOTHER JURISDICTION	BALANCE DUE (Col. E – Col. F, but not less than zero)
A. TOTAL OF INDIVIDUAL PURCHASES UNDER \$300 NOT LISTED ABOVE						
Total Individual Use Tax: Add amounts in Column G. Enter here and in Item 9 of the <i>Connecticut Telefile Tax Return</i> . See Informational Publication 2000(21) , Q & A on the <i>Connecticut Individual Use Tax</i> , for more information.						

Completing the Connecticut Telefile Tax Return

1A. Social Security Number: Enter your Social Security Number.

1B. Spouse's Social Security Number: For a married filing joint return, enter your spouse's Social Security Number.

2. Personal Identification Number (PIN): Enter the four-digit PIN that has been assigned to you by DRS. Your PIN is printed on the name and address label on the back cover of this booklet.

If you do not know your PIN, you may be able to access it during your telephone call by pressing the star (*) key when prompted for your PIN. You must meet the eligibility criteria on Page T2 and be able to provide your **2000** federal adjusted gross income (from **Form CT-1040EZ** or **Form CT-1040**, Line 1, or *Connecticut Telefile Tax Return*, Item 4).

3. Filing Status: Check the **same** filing status box that you checked on your 2001 federal income tax return (*Single, Married Filing Joint Return, Married Filing Separate Return, or Head of Household*).

4. Federal Adjusted Gross Income (AGI): Enter your federal AGI from your 2001 federal income tax return. This is the amount reported on **federal** Form 1040EZ, Line 4; **federal** Form 1040A, Line 19; **federal** Form 1040, Line 33; or **federal** TeleFile Tax Record, Line I.

5. Refunds of State and Local Income Taxes: Enter the amount of taxable refunds of state and local income taxes that you **reported on Line 10** of your **2001 federal** Form 1040. If Line 10 of your **federal** Form 1040 is blank, or if you filed **federal** Form 1040A, **federal** Form 1040EZ, or telefiled your federal return, enter **"0."**

6. Number of W-2 and 1099 Forms: Enter the total number of W-2s and 1099s that you received for the 2001 taxable year that show **Connecticut income tax withheld**. (Include your spouse's W-2s and 1099s if you are filing a joint return.)

IMPORTANT: You **may not** Telefile this return if you received **more than seven** W-2 or 1099 forms that show Connecticut income tax withheld.

7. W-2 and 1099 Information: Verify that **Box 15** of each W-2 is **Connecticut income tax withheld**. See sample W-2 on Page T3.

Column B: Enter from each W-2 form the nine-digit Employer Identification Number located in **Box b**. For each 1099, enter the payer's nine-digit Federal Identification Number.

For unemployment compensation, this number is located directly below the address for the Department of Labor. If the number is unclear or missing, contact your employer or payer.

Column C: Enter the income tax withheld for the State of Connecticut as shown on **each** W-2, W-2G, or 1099 form (from Form W-2, **Box 17**; Form W-2G, **Box 14**; Form 1099-R, **Box 10**; Form 1099-MISC, **Box 16**; or Form UC-1099G, **Box 5**).

8. Property Tax Paid:

Auto 1 - Enter the **total** amount of property tax due and paid during 2001 to a Connecticut municipality on your motor vehicle.

Auto 2 - If your filing status is *Married Filing Joint Return*, enter the **total** amount of property tax due and paid during 2001 to a Connecticut municipality on your second motor vehicle, if any.

Primary Residence - Enter the **total** amount of property tax due and paid during 2001 to a Connecticut municipality on your primary residence.

You may take credit against your 2001 Connecticut income tax liability for property tax payments that you made on your primary residence and/or privately owned or leased motor vehicle to a Connecticut political subdivision. Generally, property tax bills that were due and paid during 2001 qualify for this credit. This includes any installment payments that you made during 2001 that were due in 2001 and any installments that you prepaid during 2001 that were due in 2002. Supplemental property tax bills that were due during 2001 or 2002 also qualify if paid during 2001. However, the late payment of any property tax bills or the payment of any interest, fees, or charges related to the property tax bill do not qualify for the credit. The maximum credit allowed is **\$500** per return, regardless of your filing status. If you paid more than \$100 in property tax, your credit may be limited. A husband and wife who file a joint Connecticut Income Tax Return may consider property tax bills for which the husband or wife, or both, are liable.

You may take credit for a leased motor vehicle if you had a written lease agreement for a term of more than one year, and the property tax became due and was paid during 2001 (either by the leasing company or by you). Refer to your January 2002 billing statement from the leasing company in order to determine the amount of property taxes that may be eligible for the credit.

The Telefile system will automatically calculate your allowable credit. See **Informational Publication 2001(25), Q&A: Income Tax Credit for Property Taxes Paid to a Connecticut Political Subdivision.**

9. Individual Use Tax: If you purchased taxable goods or services during 2001 and did not pay Connecticut sales tax, complete the *Individual Use Tax Schedule* on Page T6. Generally, this is for purchases made or shipped from outside of Connecticut. Enter the total individual use tax due in Item 9. **If none, enter "0."** See **Informational Publication 2000(21), Q&A on the Connecticut Individual Use Tax.**

10. Direct Deposit or Direct Payment: You can elect to have your refund directly deposited or your tax due automatically withdrawn from your checking or savings account.

Expecting a refund? By completing Items 10A, 10B, and 10C, you can have your refund directly deposited into your checking or savings account.

NOTE: If any of the bank information you supply for direct deposit does not match, a paper check will automatically be issued to you. Some financial institutions do not allow a joint refund to be deposited into an individual account.

Expecting to owe tax? By completing Items 10A, 10B, 10C, and 10D, you can have the funds automatically withdrawn from your checking or savings account. See *To Pay by Direct Payment*, below. Before calling Telefile, check with your financial institution to make sure that an automatic withdrawal is allowed and to verify the correct routing and account numbers.

Enter your nine-digit bank routing number and your bank account number in Items 10B and 10C. Your bank routing number is the first nine-digit number printed on your check or savings withdrawal slip. Your bank account number generally follows the bank routing number. Do not include the check number as part of your account number. Bank account numbers can be up to 17 digits and must be numeric. See sample check on Page T3.

The Telefile system will provide you with the amounts to enter in Items 11 through 17.

11. Property Tax Credit: This is the amount of credit you are allowed for property taxes that you paid during 2001 on your motor vehicle or primary residence, or both.

12. Total 2001 Connecticut Tax: This is your total Connecticut tax liability which includes individual use tax and property tax credit, if applicable.

13. Total Connecticut Income Tax Withheld: This is the total Connecticut income tax withheld as shown on your W-2, W-2G, and 1099 forms.

14. Tax Due: This is the amount of tax you owe. Pay the amount in full with your return. If the amount you owe is more than \$500, you may be subject to interest on the underpayment of estimated income tax.

You have until April 15, 2002, to pay by direct payment, credit card, check, or money order. The *2001 Connecticut Telefile Payment Voucher* must accompany all payments that are sent by mail.

To Pay by Direct Payment: Complete Items 10A, 10B, 10C, and 10D. By completing Item 10D, you can request to have the tax you owe withdrawn at a future date, but no later than April 15, 2002. **Direct Payments are only accepted during your Telefile call.**

To Pay by Credit Card:



Cards



- Call Official Payments Corporation toll-free at: **1-800-2PAY-TAX** (1-800-272-9829) and follow the instructions;

or

- Visit: **www.officialpayments.com** Select *Payment Center*.

You will be asked to enter your ZIP code. A convenience fee will be charged by the credit card service provider. The fee is 2.5% of your total tax payment. You will be informed of the amount of the convenience fee and you may elect to cancel the transaction. At the completion of the transaction, you will be given a confirmation number for your records.

Your payment will be effective on the date you make the charge.

To Pay by Mail: Make your check or money order payable to "Commissioner of Revenue Services." Write your Social Security Number(s) and "2001 Telefile" on the front of your check or money order. Mail the *2001 Connecticut Telefile Payment Voucher* along with your payment to:

**Department of Revenue Services
PO Box 5088
Hartford CT 06102-5088**

Failure to file or failure to pay the proper amount of tax when due **will result in penalty and interest charges.** It is to your advantage to file when your return is due whether or not you are able to make full payment.

15. Overpayment of Tax: If you have an overpayment in Item 15, the Telefile system will ask if you would like to contribute all or a portion of the overpayment to one or more of the five designated funds. You may not know if you have overpaid your taxes until you make your Telefile call. If you wish to make a contribution, you should be prepared to identify the fund(s) and the amount of your contribution(s).

16. Total Contributions: If you make contributions, the Telefile system will total the amount of contributions made to the five designated funds.

17. Refund: This is the amount of your refund. You may choose to have this amount deposited directly into your bank account or have a check mailed to you.

18. PIN Signature: After the Telefile system tells you the amount of your refund or how much tax you owe, the Telefile system will prompt you to "sign" your return by entering the same PIN that you entered in Item 2. This will become the legal signature for your return.

IMPORTANT: If you file a joint return, you **must** review the information you entered with your spouse because the PIN serves as the legal signature for both of you. You and your spouse are jointly and severally responsible for paying the full amount of tax, interest, and penalties on your joint return.

19. Confirmation Number: You must stay on the line for your eight-digit confirmation number. After the PIN signature, the Telefile system will provide you with a confirmation number. Write this number in Item 19. Once you have this confirmation number, your tax return is filed.

IMPORTANT: If you have a change or correction to your Connecticut income tax liability after you receive your confirmation number, you must complete **Form CT-1040X, Amended Connecticut Income Tax Return and Instructions.** See *Amended Returns* on Page 14.

Keep your Telefile Tax Return, W-2s, and other tax statements for your records.

CONN-TAX

If you have a touch-tone phone, you can obtain important income tax information 24 hours a day from CONN-TAX, the Department's information line. Call **1-800-382-9463** (toll-free from within Connecticut) or **860-297-5962** (from anywhere), press "1" to be connected to "Income Tax Information Menu," then press "2" to select "Recorded Income Tax Information." Enter the three-digit number next to the topic of your choice shown below, or follow the prerecorded instructions.

GENERAL INCOME TAX INFORMATION

- | | |
|--|---|
| 101 Important income tax changes for 2001 | 107 Amending a Connecticut return |
| 102 How to choose the correct form and filing method | 108 Getting a copy of a previously filed return |
| 103 Where to get forms and assistance | 109 Offsets of state income tax refunds |
| 104 Requesting a filing extension | 110 Deducting Connecticut income tax when completing your federal income tax return |
| 105 Filing a decedent's return | |
| 106 Filing an error-free return | |

INCOME TAX FILING REQUIREMENTS, RESIDENCY, AND FILING STATUS

- | | |
|--|--|
| 201 Who must file a Connecticut return? | 205 Members of the armed forces |
| 202 What is gross income? | 206 Student's filing requirements |
| 203 Who is a resident, nonresident, or part-year resident? | 207 Dependent children's filing requirements |
| 204 What is Connecticut source income of a nonresident? | 208 What is your filing status? |
| | 209 Title 19 recipients |

INDIVIDUAL USE TAX, GIFT TAX, AND OTHER INCOME TAX RETURNS

- | | |
|---|--|
| 301 Individual use tax | 305 Partnership income tax return |
| 302 Gift tax | 306 Group return for shareholders, partners, and beneficiaries |
| 303 Income tax on trusts and estates | |
| 304 S corporation information and composite income tax return | |

COMPLETING FORM CT-1040 OR FORM CT-1040NR/PY

- | | |
|---|--|
| 401 Tax status of United States government obligations | 406 Modifications to federal adjusted gross income |
| 402 Tax status of state or local obligations | 407 Connecticut alternative minimum tax |
| 403 Residents and part-year residents who paid income tax to another jurisdiction | 408 Property tax credit |
| 404 Deferred compensation | 409 Questions about a state tax refund or the federal advance payments |
| 405 Pension income, Social Security benefits, and Individual Retirement Accounts | |

ESTIMATED INCOME TAX REQUIREMENTS

- | | |
|---|-------------------------------|
| 501 Who must estimate? | 505 Annualization of income |
| 502 Withholding instead of making estimates | 506 Interest on underpayments |
| 503 Estimated income tax form | 507 Farmers and fishermen |
| 504 When to file and how much to pay | |

QUESTIONS ON TELEFILING AND WEBFILING

- | | |
|--|---|
| 601 Who is eligible to Telefile? | 604 WebFiling - <i>New for 2001</i> |
| 602 Tips for successful Telefiling | 605 What if I make a mistake while WebFiling? |
| 603 What if I make a mistake while Telefiling? | |

Extended Telephone Hours for the 2002 Filing Season (Option "0"):

Monday, **January 28** (until 7 p.m.)
Thursday, **January 31** (until 7 p.m.)
Monday, **February 11** (until 7 p.m.)
Tuesday, **February 19** (until 7 p.m.)

2002 Extended Telephone Personal Assistance and Walk-in Hours:

(25 Sigourney Street, Hartford Only)
Saturday, **April 13** (8:30 a.m. - 12:00 p.m.)
Monday, **April 15** (until 8 p.m.)

2001 TAXPAYER QUESTIONNAIRE

Department of Revenue Services, Taxpayer Services Division, PO Box 2987, Hartford CT 06104-2987

A MESSAGE FROM COMMISSIONER GENE GAVIN

Your evaluation of the services provided by the Department of Revenue Services (DRS) will help us serve you better. We appreciate receiving your comments and suggestions at any time, but especially as you complete your income tax return. Please include this questionnaire with your return (**do not staple it to the return**) or mail it to the above address.

1. Please rate your contacts with DRS in the past year.

	Excellent	Good	Fair	Poor
DRS Web site (www.drs.state.ct.us)				
WebFile (on DRS Web site)				
Property Tax Credit Calculator (on DRS Web site)				
Income Tax Calculator (on DRS Web site)				
Federal/State Electronic Filing (at a DRS Office)				
Recorded Tax Information (CONN-TAX Telephone System)				
Telephone Assistance from a DRS Representative				
Walk-in Assistance at a DRS Office				
Tax Seminar/New Business Workshops				
Informational Publications				
Obtaining Connecticut Tax Forms				

Please explain your rating for any category if Fair or Poor: _____

Other Comments: _____

2. Check the income tax return that you completed for the 2001 taxable year:

☐ TELEFILE

☐ CT-1040EZ

☐ CT-1040

☐ CT-1040NR/PY

☐ CT-709

INSTRUCTION BOOKLET	Strongly Agree	Agree	Disagree	Strongly Disagree
Information is well organized	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Instructions are easy to follow	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Examples are clear	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
FORM				
Line instructions are clear	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Form is easy to complete	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Form is well designed	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Please explain your rating for any category if you disagree or strongly disagree: _____

Other Comments: _____

3. What additional services should DRS offer in the future? (Rate the following in the order of their importance to you.)

(1 = most important — 4 = least important)

Direct Payment of Tax Due for paper returns 1 ☐ 2 ☐ 3 ☐ 4 ☐

Direct Deposit of Refund for paper returns 1 ☐ 2 ☐ 3 ☐ 4 ☐

Other: _____ 1 ☐ 2 ☐ 3 ☐ 4 ☐

4. Additional suggestions or comments? _____

PROPERTY TAX CREDIT LIMITATION WORKSHEET

IMPORTANT: Enter the amount from Line 24, **Form CT-1040EZ**, *Schedule 2 EZ - Credit for Property Taxes Paid on Your Primary Residence and/or Motor Vehicle*, on Line 26, and **do not complete this worksheet if your filing status is:**

Single and your Connecticut AGI is\$54,500, or less

Married Filing Jointly and your Connecticut AGI is\$100,500, or less

Married Filing Separately and your Connecticut AGI is\$50,250, or less

Head of Household and your Connecticut AGI is\$78,500, or less

Otherwise, complete this worksheet and enter the amount from Line 5 on Form CT-1040EZ, Schedule 2 EZ, Line 25.

1. Enter the amount reported on Form CT-1040EZ , <i>Schedule 2 EZ</i> , Line 24	1.	
2. Credit allowed (not subject to limitation)	2.	100.00
3. Subtract Line 2 from Line 1	3.	
4. Enter the decimal amount for your filing status and Connecticut AGI from the Limitation Table exactly as it appears below. (If zero, stop here. Your credit is not limited.)	4.	
5. Multiply Line 3 by Line 4. Enter the result here and on Form CT-1040EZ , <i>Schedule 2 EZ</i> , Line 25.	5.	

PROPERTY TAX CREDIT LIMITATION TABLE

Use your filing status on the front of your tax return and your Connecticut AGI - Form CT-1040EZ, Line 3.

Example 1: If your filing status is Single and your Connecticut AGI is \$55,000, enter .10 on Line 4.

Example 2: If your filing status is Married filing jointly and your Connecticut AGI is \$121,000 enter .30 on Line 4.

Example 3: If your filing status is Single and your Connecticut AGI is \$54,500, do not complete this worksheet.

SINGLE

If you are Single and your Connecticut AGI is:

More Than	Less Than or Equal to	Decimal Amount
\$0	\$54,500	0
\$54,500	\$64,500	.10
\$64,500	\$74,500	.20
\$74,500	\$84,500	.30
\$84,500	\$94,500	.40
\$94,500	\$104,500	.50
\$104,500	\$114,500	.60
\$114,500	\$124,500	.70
\$124,500	\$134,500	.80
\$134,500	\$144,500	.90
\$144,500	and up	1.00

MARRIED FILING JOINTLY

If you are Married filing jointly and your Connecticut AGI is:

More Than	Less Than or Equal to	Decimal Amount
\$0	\$100,500	0
\$100,500	\$110,500	.10
\$110,500	\$120,500	.20
\$120,500	\$130,500	.30
\$130,500	\$140,500	.40
\$140,500	\$150,500	.50
\$150,500	\$160,500	.60
\$160,500	\$170,500	.70
\$170,500	\$180,500	.80
\$180,500	\$190,500	.90
\$190,500	and up	1.00

MARRIED FILING SEPARATELY

If you are Married filing separately and your Connecticut AGI is:

More Than	Less Than or Equal to	Decimal Amount
\$0	\$50,250	0
\$50,250	\$55,250	.10
\$55,250	\$60,250	.20
\$60,250	\$65,250	.30
\$65,250	\$70,250	.40
\$70,250	\$75,250	.50
\$75,250	\$80,250	.60
\$80,250	\$85,250	.70
\$85,250	\$90,250	.80
\$90,250	\$95,250	.90
\$95,250	and up	1.00

HEAD OF HOUSEHOLD

If you are Head of household and your Connecticut AGI is:

More Than	Less Than or Equal to	Decimal Amount
\$0	\$78,500	0
\$78,500	\$88,500	.10
\$88,500	\$98,500	.20
\$98,500	\$108,500	.30
\$108,500	\$118,500	.40
\$118,500	\$128,500	.50
\$128,500	\$138,500	.60
\$138,500	\$148,500	.70
\$148,500	\$158,500	.80
\$158,500	\$168,500	.90
\$168,500	and up	1.00

CONNECTICUT TAX ASSISTANCE

FOR TAX INFORMATION

- Visit the DRS Web site at:
www.drs.state.ct.us
- Call CONN-TAX:
1-800-382-9463 (toll-free from within Connecticut) or
860-297-5962 (from anywhere)

TTY, TDD, and Text Telephone users only may transmit inquiries 24 hours a day, seven days a week by calling 860-297-4911.

Personal taxpayer assistance is available during business hours listed at right. Extended hours are offered January through April. Call Conn-Tax or visit our Web site for details.

- Write to:
Department of Revenue Services
Taxpayer Services Division
25 Sigourney Street
Hartford CT 06106-5032

FORMS AND PUBLICATIONS

May be obtained 24 hours a day, seven days a week by using any of the following resources:

- Internet
Preview and download forms and publications from the DRS Web site at: www.drs.state.ct.us
- DRS TaxFax
Call **860-297-5698** from the handset attached to your fax machine and select from the menu; or
- Telephone
From a touch-tone phone call:
1-800-382-9463 (toll-free from within Connecticut) and select **Option 2**, or
860-297-4753 (from anywhere).

WALK-IN OFFICES

For free assistance or forms, visit our offices from Monday through Friday 8:00 a.m. to 5:00 p.m. For pre-recorded directions to DRS offices call CONN-TAX. If you require special accommodations, please advise the DRS representative.

BRIDGEPORT
10 Middle Street
203-579-6251

HAMDEN
3074 Whitney Avenue, Bldg. #2
203-287-8243

HARTFORD
25 Sigourney Street
860-297-5962

NORWICH
2 Cliff Street
860-889-2669

WATERBURY
Rowland State Government Center
55 West Main Street, Suite 100
203-805-6789

STATEWIDE SERVICES

For information on statewide services and programs, visit the ConneCT Web site at www.state.ct.us

For questions about **federal** taxes, contact the Internal Revenue Service (IRS) at 1-800-829-1040.
To order **federal** tax forms, call 1-800-829-3676.

DEPARTMENT OF REVENUE SERVICES MISSION STATEMENT

The Mission of the Connecticut Department of Revenue Services is to administer the tax laws of the State of Connecticut and collect the tax revenues in the most cost effective manner; achieve the highest level of voluntary compliance through accurate, efficient, and courteous customer services; and perform in a manner which instills public confidence in the integrity, and fairness of the state's tax programs.

State of Connecticut, Department of Revenue Services
25 Sigourney Street, Hartford CT 06106-5032

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